

UNIFIED SCHOOL DISTRICT NO. 322

Onaga, Kansas

REGULATORY BASIS

FINANCIAL STATEMENTS

For the year ended June 30, 2020

And

**INDEPENDENT AUDITOR'S REPORT
ON FINANCIAL STATEMENTS**

...KL...

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Certified Public Accountants

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UNIFIED SCHOOL DISTRICT NO. 322

Onaga, Kansas

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...KL...

Karlin & Long, LLC
Certified Public Accountants

Board of Education
Unified School District No. 322
Onaga, Kansas

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 322 Onaga, Kansas as of and for the year ended June 30, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1: this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting

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policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 322, Onaga, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 322, Onaga, Kansas as of June 30, 2020 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 322, Onaga, Kansas as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of receipts and expenditures – nonbudgeted funds, schedule of regulatory basis receipts and expenditures – agency funds and schedule of receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement,

however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Karlin & Long, LLC

Karlin & Long, LLC
Certified Public Accountants

Lawrence, KS
January 15, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	\$ 16	\$ 184	\$ 2,664,578	\$ 2,664,759	\$ 19	\$	\$ 19
Supplemental General	71,311	10,527	825,346	827,575	79,609		79,609
Special Purpose Funds							
Career and Postsecondary Education	15,083	4,161	62,274	59,861	21,657		21,657
Special Education	5,520	0	404,737	376,324	33,933		33,933
Driver Education	13,160	0	4,440	134	17,466		17,466
Food Service	28,640	0	236,724	229,022	36,342		36,342
Capital Outlay	240,988	0	305,811	319,131	227,668		227,668
Gifts and Grants	34,573	0	48,945	55,177	28,341		28,341
Professional Development	2,437	0	1,700	4,115	22		22
KPER Special Contribution	0	0	337,473	337,473	0		0
At Risk (K-12)	0	0	292,000	284,800	7,200		7,200
At Risk (4 yr olds)	0	0	32,490	16,641	15,849		15,849
District Activity Funds	79,878	0	187,407	184,538	82,747		82,747
Textbook Rental Fund	21,387	0	20,423	11,751	30,059		30,059
Contingency Reserve Fund	232,041	0	14,229	0	246,270		246,270
Title IV	(11,954)	0	23,684	0	11,730		11,730
21st Century	0	0	91,553	103,303	(11,750)		(11,750)
Kansas Reading Roadmap	(81,448)	0	58,146	35,552	(58,854)		(58,854)
Title I	(5,856)	0	46,177	43,164	(2,843)		(2,843)
REAP Grant	(24,914)	0	54,300	29,386	0		0
Title IIA - Teacher Quality	0	0	9,584	10,298	(714)		(714)
Pre K Pilot Fund	0	0	51,585	71,970	(20,385)		(20,385)
Cares Act Covid 19 Fund	0	0	37,741	19,515	18,226		18,226
Trust Funds:							
Expendable Scholarship Funds							
Dale Koelling Fund	13,353	0	753	750	13,356		13,356
Barbara Hefty Fund	2,103	0	1,093	500	2,696		2,696
Edna Casey Fund	2,058	0	0	957	1,101		1,101
Clarence Kroff Fund	42,209	0	1,007	500	42,716		42,716
Ron Marten Fund	7,999	0	0	2,162	5,837		5,837
Nonexpendable Scholarship Funds							
Carl/Elsie Lewis Fund	60,059	0	1,865	782	61,142		61,142
Rodney W. Nolte Fund	4,399	0	122	61	4,460		4,460
Grover/margot Eddy Fund	1,539	0	2	100	1,441		1,441
Gruzmaacher-Gregg Fund	8,979	0	160	0	9,139		9,139
Lewis Paulsen Fund	1,402	0	20	0	1,422		1,422
Richard Deschant Fund	2,416	0	109	34	2,491		2,491
Schane Fund	34,676	0	865	142	35,399		35,399
Lucille McGuire Scholarship	26,691	0	434	500	26,625		26,625
Cecil L. Paulsen Fund	53,704	0	1,502	0	55,206		55,206
Total Reporting Entity	\$ 882,449	\$ 14,872	\$ 5,819,279	\$ 5,690,977	\$ 1,025,623	\$ 0	\$ 1,025,623
Composition of Cash							
Checking Accounts							\$ 764,445
Savings Accounts							306,472
Certificates of Deposit							1,070,917
Total Cash							45,294
Agency Funds per Statement 4							\$ 1,025,623
Total Reporting Entity							\$ 1,025,623

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No. 322 is a municipal corporation governed by an elected seven member board. The financial statement presents USD No. 322 (the primary government). The district has no related municipal entities.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2020:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes

Trust Funds – Funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$47,075 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the year 2020.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

A legal operating budget is not required for capital projects funds and trust funds and the following special purpose funds:

Title IIA Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Textbook Rental	Title V
Kansas Reading Roadmap Grant	Covid-19

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated

NOTE 2 – Deposits and Investments

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the government is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provides an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Deposits (continued)

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District had no investments during 2020.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$ 1,070,917 and the bank balance was \$ 1,461,447. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description – USD 322 participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions – K.S.A 74-4919 and K.S.A. 74-49,210 establish the KPERS member employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contributions rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the

Death and Disability Program) was 14.59% and 13.21% respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052m section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill stipulated that repayments of the reduced contributions are to be amortized over twenty years at the level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (continued)

of 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill stipulates that repayments of the reduced contributions are to be amortized over twenty years at the level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million dollars per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$ 56 million was paid in fiscal year 2018. This bill also authorized a payment of \$ 82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$ 115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$337,473 for the year ended June 30, 2020.

Net Pension Liability At June 30, 2020 the District's proportionate share of collective net pension liability reported by KPERS was \$2,854,979. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to

June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (continued)

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website www.kpers.org or can be obtained as described above.

NOTE 4 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted a violation of K.S.A. 79-2935, the budget law, in the Supplemental General Fund for the period under audit.

NOTE 6 – Compensated Absences

The district has the following policies regarding vacation and discretionary leave:

Each full time teacher shall be credited with 12 discretionary leave days accumulative to 90 days. Discretionary leave may be used at the discretion of the teacher and include absences for illness, emergency or personal reasons. Teachers shall be allowed two days of non-accumulative bereavement leave in addition to the allowable number for sick leave. The teachers administer a sick leave pool comprised of unlimited donations, with a maximum of 90 days of borrowed leave to be used by each person requesting leave.

Any teacher called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except mileage reimbursement, are forfeitable to the district.

The superintendent is allowed twelve days sick leave accumulative to 90 days, 20 days paid vacation annually, three days personal leave, and two days non-accumulative bereavement leave.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 6 – Compensated Absences (continued)

The principles are allowed twelve days sick leave accumulative to 90 days, three days personal leave, and three days non-accumulative bereavement leave.

Other classified personnel are eligible for compensated absences dependent upon their classification based on the following:

12-month employees, 12 days sick leave, 90 days accumulative, 3 days personal leave and 2 days bereavement leave.

10.5 month employees, 11 days sick leave, 80 days accumulative, 3 days personal leave, 2 days bereavement.

9-month employees, 9 days sick leave, 60 days accumulative, 2 days personal leave, 2 days bereavement

Unused sick leave days shall be added to the next year's accumulative days up to the maximum allowed. Any classified employee called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave.

Any court payments to the employee, except for mileage reimbursement, are forfeitable to the district. The classified employee's unused personal leave may accumulate as sick leave.

The District has not accrued compensated absences because the amount cannot be reasonably estimated.

NOTE 7 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the district is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. Any liability for reimbursement which may arise as a result of these audit cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

NOTE 9 – Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	\$ 105,000
General Fund	Capital Outlay Fund	K.S.A. 72-6478	11,182
General Fund	Special Education Fund	K.S.A. 72-6478	199,737
General Fund	Career and Postsecondary	K.S.A. 72-6478	10,000
General Fund	Contingency Fund	K.S.A. 72-6478	14,229
Supplemental General	At Risk (K-12) Fund	K.S.A. 72-6478	187,000
Supplemental General	Professional Development	K.S.A. 72-6478	1,700
Supplemental General	Special Education Fund	K.S.A. 72-6478	205,000
Supplemental General	Career and Postsecondary	K.S.A. 72-6478	51,134
Supplemental General	At Risk (4 yr olds) Fund	K.S.A. 72-6478	5,000

NOTE 10 – Other Long Term Obligations

Termination Benefits – Any teacher desiring to resign from his or her primary contract for the next contract year and retiring per terms and conditions of the KPERS 85-point rule who notify the Board in writing on or before January 1 or March 1 of the current contract year shall be paid a \$1,000 or \$500 incentive in his or her final paycheck from the district.

A teacher with 20 or more years of continuous service in the district will be eligible for a bonus upon leaving the district in the amount of \$100 per discretionary leave days accumulated with a maximum of 30 days eligible.

UNIFIED SCHOOL DISTRICT NO. 322
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 10 – Other Long Term Obligations (continued)

Fringe Benefits – All teachers whose contract with the district includes 630 or more instructional hours per year and classified personnel whose contract includes 630 or more contracted duty hours per contract year shall have the right to participate in the district's group health insurance plan which is the State of Kansas Health Insurance Plan. The district contribution is required at 95% of single coverage.

If an employee elects dependent coverage, the district is required to contribute an additional 35 % toward the dependent premium cost.

All teachers and classified personnel have the opportunity to voluntarily participate in the district's Plan 125, an employee Salary Reduction Plan (Section 125 Cafeteria Plan in compliance with Section 125 of the Internal Revenue Code). The following options are available for salary reduction:

- A. Group health insurance
- B. Salary protection/disability
- C. Group life insurance
- D. Reimbursement for out-of-pocket medical expenses
- E. Reimbursement for out-of-pocket dependent care expenses

NOTE 11 – In Substance Receipt in Transit

The District received \$135,743 subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

NOTE 12 – Subsequent Events

Subsequent events for management's review have been evaluated through January 15, 2021. The date in the prior sentence is the date the financial statements were available to be issued.

Unified School District No. 322, Onaga, Kansas

Regulatory-Required

Supplementary Information

For the year ended June 30, 2020

USD #322 ONAGA, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 2,705,073	\$ (87,389)	\$ 47,075	\$ 2,664,759	\$ 2,664,759	\$ 0
Supplemental General	807,697	(11,938)	0	819,635	827,575	7,940
Special Purpose Funds						
Career and Postsecondary Education	62,350	0	0	62,350	59,861	(2,489)
Special Education	508,855	0	0	508,855	376,324	(132,531)
Driver Training	19,985	0	0	19,985	134	(19,851)
Food Service	255,960	0	0	255,960	229,022	(26,938)
Capital Outlay	436,277	0	0	436,277	319,131	(117,146)
Gifts and Grants	119,575	0	0	119,575	55,177	(64,398)
Professional Development	19,000	0	0	19,000	4,115	(14,885)
KPERS Special Contribution	375,554	0	0	375,554	337,473	(38,081)
At-Risk Fund (K-12)	284,800	0	0	284,800	284,800	0
At-Risk Fund (4yr olds)	51,014	0	0	51,014	16,641	(34,373)

USD #322 ONAGA, KS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 5	\$	\$ 5
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral tax	14		14
Federal grants			0
State aid/grants	2,617,484	2,705,073	(87,589)
Charges for services			0
Interest income			0
Miscellaneous revenues	47,075		47,075
Operating transfers			0
Total Cash Receipts	<u>2,664,578</u>	<u>2,705,073</u>	<u>(40,495)</u>
EXPENDITURES			
Instruction	1,569,865	1,508,233	61,632
Student support services	55,160	49,400	5,760
Instruction support staff	42,253	51,350	(9,097)
General administration	169,908	173,650	(3,742)
School administration	169,489	188,800	(19,311)
Operations and maintenance	80,052	62,450	17,602
Student transportation services	133,331	134,044	(713)
Central support services	104,553	104,000	553
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	340,148	433,146	(92,998)
Adjustment to comply with legal max		(87,389)	87,389
Adjustment for qualifying budget credits		47,075	(47,075)
Total Expenditures	<u>2,664,759</u>	<u>\$ 2,664,759</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(181)		
Unencumbered Cash, Beginning	16		
Prior Year Cancelled Encumbrances	<u>184</u>		
Unencumbered Cash, Ending	<u>\$ 19</u>		

USD #322 ONAGA, KS
 SUPPLEMENTAL GENERAL FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 476,664	\$ 508,651	\$ (31,987)
Delinquent tax	4,362	2,320	2,042
Motor vehicle tax	40,122	41,518	(1,396)
RV tax	1,191	1,269	(78)
Commercial Trucks tax	2,637		2,637
Federal grants			0
State aid/grants	292,200	296,456	(4,256)
Charges for services			0
Interest income			0
Miscellaneous revenues	8,170		8,170
Operating transfers			0
Total Cash Receipts	<u>825,346</u>	<u>850,214</u>	<u>(24,868)</u>
EXPENDITURES			
Instruction	87,860	154,959	(67,099)
Student support services	6,400	10,500	(4,100)
Instruction support staff	4,416	4,000	416
General administration	47,379	45,900	1,479
School administration	16,165	17,150	(985)
Operations and maintenance	194,175	202,500	(8,325)
Student transportation services			0
Central support services	10,609	9,500	1,109
Other support services	10,737	15,500	(4,763)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	449,834	371,564	78,270
Adjustment to comply with legal max		(11,938)	11,938
Adjustment for qualifying budget credits			0
Total Expenditures	<u>827,575</u>	<u>\$ 819,635</u>	<u>\$ 7,940</u>
Receipts Over (Under) Expenditures	(2,229)		
Unencumbered Cash, Beginning	71,311		
Prior Year Cancelled Encumbrances	<u>10,527</u>		
Unencumbered Cash, Ending	<u>\$ 79,609</u>		

USD #322 ONAGA, KS
 CAREER AND POSTSECONDARY EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	1,140	3,988	(2,848)
State aid/grants		3,953	(3,953)
Charges for services			0
Interest income			0
Miscellaneous revenues		5,000	(5,000)
Operating transfers	<u>61,134</u>	<u>34,326</u>	<u>26,808</u>
Total Cash Receipts	<u>62,274</u>	<u>47,267</u>	<u>15,007</u>
EXPENDITURES			
Instruction	59,861	62,350	(2,489)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>59,861</u>	<u>\$ 62,350</u>	<u>\$ (2,489)</u>
Receipts Over (Under) Expenditures	2,413		
Unencumbered Cash, Beginning	15,083		
Prior Year Cancelled Encumbrances	<u>4,161</u>		
Unencumbered Cash, Ending	<u>\$ 21,657</u>		

USD #322 ONAGA, KS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants		20,000	(20,000)
State aid/grants			0
Charges for services		40,000	(40,000)
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>404,737</u>	<u>448,855</u>	<u>(44,118)</u>
Total Cash Receipts	<u>404,737</u>	<u>508,855</u>	<u>(104,118)</u>
EXPENDITURES			
Instruction	358,637	467,030	(108,393)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	17,687	41,825	(24,138)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>376,324</u>	<u>\$ 508,855</u>	<u>\$ (132,531)</u>
Receipts Over (Under) Expenditures	28,413		
Unencumbered Cash, Beginning	5,520		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 33,933</u>		

USD #322 ONAGA, KS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	2,340	2,730	(390)
Charges for services	2,100	4,095	(1,995)
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>4,440</u>	<u>6,825</u>	<u>(2,385)</u>
Total Cash Receipts			
EXPENDITURES			
Instruction	4	17,735	(17,731)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	130	2,250	(2,120)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>134</u>	<u>\$ 19,985</u>	<u>\$ (19,851)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	4,306		
Unencumbered Cash, Beginning	13,160		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 17,466</u>		

USD #322 ONAGA, KS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	155,332	105,256	50,076
State aid/grants	2,020	1,636	384
Charges for services	74,400	88,808	(14,408)
Interest income			0
Miscellaneous revenues	4,972	19,500	(14,528)
Operating transfers		11,715	(11,715)
Total Cash Receipts	<u>236,724</u>	<u>226,915</u>	<u>9,809</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	229,022	255,960	(26,938)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>229,022</u>	<u>\$ 255,960</u>	<u>\$ (26,938)</u>
Receipts Over (Under) Expenditures	7,702		
Unencumbered Cash, Beginning	28,640		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 36,342</u>		

USD #322 ONAGA, KS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 221,055	\$ 203,277	\$ 17,778
Delinquent tax	3,686	1,042	2,644
Motor vehicle tax	14,360	15,669	(1,309)
RV tax	439	479	(40)
Commercial vehicle tax	1,464		1,464
Federal grants			0
State aid/grants	45,262	45,947	(685)
Charges for services			0
Interest income	229		229
Miscellaneous revenues	8,134		8,134
Operating transfers	11,182		11,182
Total Cash Receipts	<u>305,811</u>	<u>266,414</u>	<u>39,397</u>
EXPENDITURES			
Instruction	104,851	115,000	(10,149)
Student support services			0
Instruction support staff			0
General administration		1,000	(1,000)
School administration			0
Operations and maintenance	96,790	125,277	(28,487)
Student transportation services	50,851	30,000	20,851
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services	66,639	165,000	(98,361)
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>319,131</u>	<u>\$ 436,277</u>	<u>\$ (117,146)</u>
Receipts Over (Under) Expenditures	(13,320)		
Unencumbered Cash, Beginning	240,988		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 227,668</u>		

USD #322 ONAGA, KS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	5,849		5,849
Charges for services			0
Interest income			0
Miscellaneous revenues	43,096	161,289	(118,193)
Operating transfers			0
Total Cash Receipts	<u>48,945</u>	<u>161,289</u>	<u>(112,344)</u>
EXPENDITURES			
Instruction	55,120	105,800	(50,680)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services		13,775	(13,775)
Central support services			0
Other support services			0
Food service operations			0
Student activities	57		57
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>55,177</u>	<u>\$ 119,575</u>	<u>\$ (64,398)</u>
Receipts Over (Under) Expenditures	(6,232)		
Unencumbered Cash, Beginning	34,573		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 28,341</u>		

NOTE: This is not a budgeted fund

USD #322 ONAGA, KS
 PROFESSIONAL DEVELOPMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants		2,375	(2,375)
Charges for services		14,188	(14,188)
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>1,700</u>		<u>1,700</u>
Total Cash Receipts	<u>1,700</u>	<u>16,563</u>	<u>(14,863)</u>
EXPENDITURES			
Instruction			0
Student support services	2,381	17,255	(14,874)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services	1,734	1,745	(11)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>4,115</u>	<u>\$ 19,000</u>	<u>\$ (14,885)</u>
Receipts Over (Under) Expenditures	(2,415)		
Unencumbered Cash, Beginning	2,437		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>22</u>		

USD #322 ONAGA, KS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	337,473	375,554	(38,081)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>337,473</u>	<u>375,554</u>	<u>(38,081)</u>
Total Cash Receipts	<u>337,473</u>	<u>375,554</u>	<u>(38,081)</u>
EXPENDITURES			
Instruction	226,107	251,622	(25,515)
Student support services	6,749	7,511	(762)
Instruction support staff	10,124	11,267	(1,143)
General administration	10,124	11,267	(1,143)
School administration	23,623	26,289	(2,666)
Operations and maintenance	23,623	26,289	(2,666)
Student transportation services	16,874	20,644	(3,770)
Central support services	10,124	11,267	(1,143)
Other support services			0
Food service operations	10,125	9,398	727
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>337,473</u>	<u>375,554</u>	<u>(38,081)</u>
Total Expenditures	<u>337,473</u>	<u>\$ 375,554</u>	<u>\$ (38,081)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #322 ONAGA, KS
 AT RISK FUND (K-12) FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>292,000</u>	<u>284,800</u>	<u>7,200</u>
Total Cash Receipts	<u>292,000</u>	<u>284,800</u>	<u>7,200</u>
EXPENDITURES			
Instruction	284,800	284,800	0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>284,800</u>	<u>\$ 284,800</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	7,200		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,200</u>		

USD #322 ONAGA, KS
 AT RISK FUND (4 YR OLDS) FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services	27,490	26,000	1,490
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>5,000</u>	<u>25,014</u>	<u>(20,014)</u>
Total Cash Receipts	<u>32,490</u>	<u>51,014</u>	<u>(18,524)</u>
EXPENDITURES			
Instruction	16,641	51,014	(34,373)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>16,641</u>	<u>\$ 51,014</u>	<u>\$ (34,373)</u>
Receipts Over (Under) Expenditures	15,849		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 15,849</u>		

USD #322 ONAGA, KS
NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

	<u>Textbook Rental</u>	<u>Contingency Reserve</u>	<u>Title IV</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants			23,684
State aid/grants			
Charges for services	20,423		
Interest income			
Miscellaneous revenues			
Operating transfers		14,229	
Total Cash Receipts	<u>20,423</u>	<u>14,229</u>	<u>23,684</u>
EXPENDITURES			
Instruction	11,751		
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>11,751</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	8,672	14,229	23,684
Unencumbered Cash, Beginning	21,387	232,041	(11,954)
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 30,059</u>	<u>\$ 246,270</u>	<u>\$ 11,730</u>

USD #322 ONAGA, KS
 NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>21st Century</u>	<u>Kansas Reading Roadmap Grant</u>	<u>Title I</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants	91,553		46,177
State aid/grants		57,396	
Charges for services			
Interest income			
Miscellaneous revenues		750	
Operating transfers			
	<u>91,553</u>	<u>58,146</u>	<u>46,177</u>
Total Cash Receipts			
EXPENDITURES			
Instruction	74,112	29,434	43,164
Student support services			
Instruction support staff		71	
General administration	3,780		
School administration			
Operations and maintenance			
Student transportation services	25,411	6,047	
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>103,303</u>	<u>35,552</u>	<u>43,164</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(11,750)	22,594	3,013
Unencumbered Cash, Beginning	0	(81,448)	(5,856)
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>(11,750)</u>	\$ <u>(58,854)</u>	\$ <u>(2,843)</u>

USD #322 ONAGA, KS
NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

	<u>REAP Grant</u>	<u>Title IIA</u>	<u>Pre K Pilot</u>	<u>Cares Act COVID -19</u>
CASH RECEIPTS				
Taxes and Shared Revenue				
Ad valorem property tax	\$	\$	\$	\$
Delinquent tax				
Motor vehicle tax				
RV tax				
Mineral production tax				
Federal grants	54,300	9,584	15,600	37,741
State aid/grants			35,985	
Charges for services				
Interest income				
Miscellaneous revenues				
Operating transfers				
	<u>54,300</u>	<u>9,584</u>	<u>51,585</u>	<u>37,741</u>
Total Cash Receipts	<u>54,300</u>	<u>9,584</u>	<u>51,585</u>	<u>37,741</u>
EXPENDITURES				
Instruction	26,886	10,298	71,970	
Student support services				
Instruction support staff	2,500			
General administration				
School administration				
Operations and maintenance				
Student transportation services				581
Central support services				
Other support services				
Food service operations				
Community activities				18,934
Facility acquisition and construction services				
Debt service				
Operating transfers				
Adjustment for qualifying budget credits				
	<u>29,386</u>	<u>10,298</u>	<u>71,970</u>	<u>19,515</u>
Total Expenditures	<u>29,386</u>	<u>10,298</u>	<u>71,970</u>	<u>19,515</u>
Receipts Over (Under) Expenditures	24,914	(714)	(20,385)	18,226
Unencumbered Cash, Beginning	(24,914)	0	0	0
Prior Year Cancelled Encumbrances	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>0</u>	\$ <u>(714)</u>	\$ <u>(20,385)</u>	\$ <u>18,226</u>

USD #322 ONAGA, KS
 AGENCY FUNDS
 Schedule of Receipts and Disbursements
 For the Year Ended June 30, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
High School				
FFA - Conc	\$ 6,845	\$ 9,197	\$ 10,796	\$ 5,246
FFA	17,540	15,499	18,260	14,779
Concessions	3,717	7,208	7,270	3,655
IRC	513			513
FBLA	620			620
Football	1,164	2,000		3,164
National Honor Society	781	753	964	570
SADD	10			10
Spanish Club	3,141	1,735	1,056	3,820
Student Council	341	1,223	1,147	417
The Stampede	0			0
Class of 2022	3,086	1,806	915	3,977
Class of 2023	0	2,984	96	2,888
Class of 2020	4,783	326	5,109	0
Class of 2021	5,825	3,021	3,211	5,635
Total	\$ <u>48,366</u>	\$ <u>45,752</u>	\$ <u>48,824</u>	\$ <u>45,294</u>

USD #322 ONAGA, KS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Grade school							
Athletics	0				0		
High School							
Athletics	20,843		35,703	32,949	23,597		23,597
Subtotal Gate Receipts	20,843	0	35,703	32,949	23,597	0	23,597
School Projects							
High School							
Enrollment	0		5,720	5,720	0		
Teacher/student need	2,347		0	215	2,132		2,132
Technology fee	0		4,245	4,245	0		
Band supplies	2,534		199	416	2,317		2,317
Band trip	10,439		503	2,143	8,799		8,799
Scholars bowl	847				847		847
Spirit-FB & BB	1,946		5,173	3,780	3,339		3,339
Chess Club	564		106	360	310		310
Forensics	1,810		322	344	1,788		1,788
Faculty	195		392	55	532		532
Keys	2,958		2,383	1,932	3,409		3,409
Library	130				130		130
"O" Club	1,014				1,014		1,014
Play- Music	2,037		2,090		4,127		4,127
R-Squad	6				6		6
Student activity projects	1,629		27,881	23,988	5,522		5,522
Booster Club	401		105		506		506
Ag Tech	2,490		3,873	6,086	277		277
Yearbook	7,757		2,467	1,758	8,466		8,466
Media	500				500		500
Art	4,015		165		4,180		4,180
Grade School							
Book Fair	1,050		723	723	1,050		1,050
Locks	341				341		341
Pictures	3,437		302	589	3,150		3,150
Pop	1,145		797	1,079	863		863
Student activities	142				142		142
Cheerleaders	0				0		
Teacher/student need	8,377		94,245	98,156	4,466		4,466
Yearbook	731		13		744		744
Faculty	193				193		193
Subtotal School Projects	59,035	0	151,704	151,589	59,150	0	59,150
Total District Activity Funds	\$ 79,878	\$ 0	\$ 187,407	\$ 184,538	\$ 82,747	\$ 0	\$ 82,747